

110TH CONGRESS
1ST SESSION

H. R. 441

To amend title II of the Social Security Act and the Internal Revenue Code of 1986 to coordinate the threshold requirement for coverage of domestic employees under Social Security with the amount required for a quarter of coverage.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2007

Mr. BECERRA introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend title II of the Social Security Act and the Internal Revenue Code of 1986 to coordinate the threshold requirement for coverage of domestic employees under Social Security with the amount required for a quarter of coverage.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Retirement Security
5 for America’s Domestic Workers Act of 2007”.

1 **SEC. 2. COORDINATION OF THRESHOLD REQUIREMENT**
 2 **FOR COVERAGE OF DOMESTIC EMPLOYEES**
 3 **WITH AMOUNT REQUIRED FOR QUARTER OF**
 4 **COVERAGE.**

5 (a) AMENDMENTS TO THE SOCIAL SECURITY ACT.—

6 Section 209(a)(6)(B) of the Social Security Act (42
 7 U.S.C. 409(a)(6)(B)) is amended—

8 (1) by striking “is less than” and all that fol-
 9 lows and inserting “is less than the greater of—”;
 10 and

11 (2) by adding at the end the following:

12 “(i) \$1,500, or

13 “(ii) the amount of wages and self-employment
 14 income which an individual must have in such year
 15 in order to be credited with a quarter of coverage in
 16 such year under section 213(a)(2)(A)(ii) (as deter-
 17 mined under section 213(d)).”.

18 (b) AMENDMENTS TO THE INTERNAL REVENUE
 19 CODE OF 1986.—Section 3121 of the Internal Revenue
 20 Code of 1986 (relating to definitions under FICA) is
 21 amended—

22 (1) in subsection (a)(7)(B)—

23 (A) by striking “is less than” and all that
 24 follows and inserting “is less than the greater
 25 of—”; and

26 (B) by adding at the end the following:

1 “(i) \$1,500, or

2 “(ii) the amount of wages and self-employ-
3 ment income which an individual must have in
4 such year in order to be credited with a quarter
5 of coverage in such year under section
6 213(a)(2)(A)(ii) of the Social Security Act (as
7 determined under section 213(d) of such Act).”;
8 and
9 (2) by striking subsection (x).

10 **SEC. 3. EFFECTIVE DATE.**

11 The amendments made by this Act shall apply with
12 respect to remuneration paid after December 31, 2006.

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